

Boston Gas Company
Cost of Gas Adjustments
Test Year Ended December 31, 2002

	<u>Column A</u> <u>Description</u>	<u>Column B</u> <u>Per Books</u>	<u>Column C</u> <u>Adjustments</u>	<u>Column D</u> <u>Adjusted</u>
1	Cost of Gas-Retail	324,520,135	0	324,520,135
2	Cost of Gas-Unbilled	11,244,090	(11,244,090)	0
3	-Non-Firm	6,186,618	(6,186,618)	0
4	-Broker Revenues	4,236,326	(4,236,326)	0
5	-Non Firm Margin Retention	(641,891)	641,891	0
6	-DSM Incentive	(78,800)	78,800	0
7	-ECS Costs	356,857	(356,857)	0
8	CGA Recoverable Costs	0	(25,588,070)	(25,588,070)
9		0	0	0
10	Total Cost of Gas	345,823,335	(46,891,270)	298,932,065